O/Municipal Tax/52

1952.

File No. 18/52.

Legal Dept.

G **BRANCH**

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Subject:—

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Opinions on the
Municipal Tax

1952

O/Municipal Tax/52

File No. 18/52.

Gen. 194 e.

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C O N T E N T S.

Legal Department file No. C. Encl. 1 Tax/1952.

Sr. No.	D. T./C.No.	Subject.	Pages.
		Opinion on the Municipal Tax.	
1)	C-50 4-2-52.	Question whether the expression 'Municipal Tax' could include water charges.	1-4.
2)	C-185 25-3-52.	Question whether the cycles belonging to the Diplomatic office at Roma which are being used solely for official purposes are exempt from municipal tax.	5-8.

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Office of the R.L.A.

According to the strict interpretation of the provisions of the Bombay Provincial Municipal Corporation Act, 1949, the expression 'Municipal tax' would not include water charges and the view of the Municipal Commissioner at page 39 does not seem to be correct. (see section 134 (3) of the Bombay Provincial Municipal Corporation Act, 1949, which is similar to section 92(4) of the Bombay Municipal Boroughs Act, 1925 considered in the Additional Secretary's opinion dated the 14th July 1951 at page 21 ante). However in this case it can be contended that the term 'municipal taxes' was used in wider sense as including water charges and the suit, if any, filed by the landlord should be defended as the landlord does not agree to a compromise.

sd/-

Remembrancer of Legal Affairs,

U.F. to C.S.D., No. G-50, dated the

4th February 1952.

Office of the R.L.A.

The view taken by the office of the Controller of Rationing that cycles belonging to the Rationing at Poona which are being used solely for office purposes, are exempt from municipal tax under section 143(1)(b) of the Bombay Provincial Municipal Corporation Act, 1949, is correct. If the Poona Municipal Corporation does not agree, the question can be determined by Government under section 143 (2) and the Government's decision shall be final.

Sd/-

Remembrancer of Legal Affairs.

U.P. to C. of R.? No. G-125, dated

th 25th March 1952.

N.V.D.
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